



This form is to be used in conjunction with a rule review when ancillary documents are also being reviewed as part of the review process.

Ancillary documents are interpretive or policy statements that advise the public of the Department's opinions, approaches, or likely course of action. They include documents such as Excise Tax Advisories (ETAs), Property Tax Bulletins (PTBs), and Revenue Policy Memorandums (RPMs). Ancillary documents do not have the "force of law" that a rule is given under the Administrative Procedures Act (Chapter 34.05 RCW). Court decisions, Board of Tax Appeals decisions (BTA), and Washington Tax Decisions (WTDs) **are not** ancillary documents.

Reviewer: Kim M. Qually Date Reviewed: 12/26/01

Ancillary Document being reviewed (provide number and title): PTB 91-9 "Levies -- Solid Waste Disposal, Park and Recreation, Cultural Arts, and Port Districts"
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Date last Issued: 1/15/91

*** Note: There is some question as to whether the information provided in this document is provided in a PTB 91-19, issued 1/10/91 (as evidenced by paper copies of such a document).**

This document is being reviewed in conjunction with (provide WAC number and title): WAC 458-19-050 "Port district levies"

Purpose of the document: To provide information about property tax levies that may be made by a solid waste disposal district, park and recreation district, cultural arts, stadium and convention district, and port district.

Is the document clearly written?

Yes	No
X	

Does the document provide accurate and useful information?

Yes	No
X	



	Yes	No
Does the document provide information not currently in the rule?	<input checked="" type="checkbox"/>	<input type="checkbox"/>



Review recommendation:

- A. Update
- B. Repeal
- C. Leave as is
- D. Incorporate into rule and repeal

X

Briefly explain your recommendation:

The majority of the portion of the PTB on port district levies is already reflected in the rule. However, a good example of how the different port district levies are calculated is set forth in the PTB, which would be extremely useful in the rule.

Any needed information now provided in portions of the PTB on Solid Waste Disposal, Park and Recreation, and Cultural Arts taxing districts should be incorporated as needed when the rules in chapter 458-19 WAC are revised. The discussion of solid waste disposal levies incorrectly cites the 106% levy limitation (now 101% or the rate of inflation, whichever is less). The discussion of park and recreation district levies incorrectly states that RCW 36.69.145 permits a regular levy up to \$.15 per \$1,000 for each of five consecutive years. Chapter 156, Laws of 1994, changed these limitations to \$.60 per \$1,000 and six consecutive years.

Manager Action:

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Accepted recommendation

Date: _____

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Returned for further review

Date: _____

Comments _____